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DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

April 22, 2016

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8117, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-1295, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-0054.

Type of Review: Extension without change of a currently approved collection.

Title: Ownership Certificate.

Form: 1000.

Abstract: Form 1000, Ownership Certificate, is filed with a withholding agent for interest payments on bonds that have a tax-free covenant and that were issued before 1934 by a domestic corporation or a resident or nonresident foreign corporation.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 5,040.

OMB Control Number: 1545-0169.

Type of Review: Reinstatement without change of a previously approved collection.

Title: Form 4461: Application for Approval of Master or Prototype Defined Contribution Plan; Form 4461-A: Application for Approval of Master or Prototype Defined Benefit Plan; Form 4461-B: Application for Approval of Master or Prototype or Volume Submitter Plans.

Form: Forms 4461, 4461-A, 4461-B.

Abstract: Form 4461 is used to apply for approval of Master or Prototype (M&P) or Volume Submitter (VS) defined contribution plans. Form 4461-A is used to apply for approval of a M&P or VS defined benefit plan, and Attachment 1-A is submitted with the application. Form 4461-B is used to apply for approval of a plan submitted by a mass submitter on behalf of an adopting sponsor or practitioner, which is based on a plan submitted by the mass submitter.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 65,765.

OMB Control Number: 1545-1673.

Type of Review: Reinstatement with change of a previously approved collection.

Title: Employee Plans Compliance Resolution System (EPCRS).

Form: Form 14568, Forms 14568-A thru -I, Form 8950, Form 8951.

Abstract: The information requested in Revenue Procedure 2015-27 is required to enable the Internal Revenue Service to make determinations on the issuance of various types of closing agreements and compliance statements. The issuance of the agreements and statements allow individual plans to maintain their tax-qualified status. Applicants under the Voluntary Correction Program (VCP) must file Forms 8950 and 8951, and the appropriate schedule(s) to the applicable part of the model compliance statement, in order to request written approval from the IRS for a correction of a qualified plan that has failed to comply with the requirements of the Internal Revenue Code. Rev. Proc. 2015-28 contains modifications to Rev. Proc. 2013-12, reflecting new safe harbor EPCRS correction methods.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 190,941.

OMB Control Number: 1545-1842.

Type of Review: Extension without change of a currently approved collection.

Title: Health Coverage Tax Credit Registration Form.

Form: 13441, 13441-EZ.

Abstract: If eligible, section 35 of the Internal Revenue Code allows a credit for payments made to buy certain types of health coverage during the tax year. Information submitted on Form 13441, Health Coverage Tax Credit Registration Form, is used to determine if a taxpayer qualifies for the advance payment of the Health Coverage Tax Credit (HCTC). Form 13441-EZ is used during an HCTC Program-sponsored group registration for the monthly HCTC Program.

Affected Public: Individuals or Households.

Estimated Annual Burden Hours: 1,800.

OMB Control Number: 1545-1899.

Type of Review: Revision of a currently approved collection.

Title: Timely Mailing Treated As Timely Filing.

Abstract: The revenue procedure provides the criteria that will be used to determine whether a private delivery service (“PDS”) qualifies as a designated private delivery service (“designated PDS”) and also provides the procedures under which a PDS can apply to become a designated PDS. The regulations provide guidance as to the only ways to establish prima facie evidence of delivery of documents that have a filing deadline prescribed by the internal revenue laws, absent direct proof of actual delivery.

Affected Public: Individuals or Households, Businesses or other for-profits.

Estimated Annual Burden Hours: 1,087,834.

OMB Control Number: 1545-2004.

Type of Review: Extension without change of a currently approved collection.

Title: Deduction for Energy Efficient Commercial Buildings.

Abstract: Notice 2006-52 provides a process that allows a taxpayer who owns a commercial building and installs property as part of the commercial building's interior lighting systems, heating, cooling, ventilation, and hot water systems, or building envelope to obtain a certification that the property satisfies the energy efficiency requirements of §179D(c)(1) and (d) of the Internal Revenue Code. Notice 2008-40 clarifies and amplifies 2006-52.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 3,761.

OMB Control Number: 1545-2014.

Type of Review: Extension without change of a currently approved collection.

Title: TD 9452, Application of Separate Limitations to Dividends from Noncontrolled Section 902 Corporations.

Abstract: Final regulations under section 904 of the Internal Revenue Code provide guidance relating to the application of section 904 to dividends paid by a foreign corporation that is a noncontrolled section 902 corporation as defined in section 904(d)(2)(E).

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 25.

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